

Quarterly Summary of Federal, State, and Local Tax Revenue



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Tax collections of Federal, State, and local governments totaled \$1,300.8 billion during the 12 months ending September 1993, an increase of 7.3 percent from the amount collected during the 12 months ending September 1992. Federal tax collections were \$711.7 billion, up 8.3 percent during this period. State tax collections totaled \$352.4 billion, up 5.0 percent this period, and local government taxes amounted to \$236.7 billion, an increase of 8.0 percent. Table A and figure 1 provide a summary by type of tax for the 12 month periods ending September 1993 and September 1992.

During the third quarter of calendar year 1993, collections of Federal, State, and local taxes amounted to \$321.8 billion. Compared to the corresponding quarter of 1992, this is an increase of \$19.6 billion or 6.5 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property

taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1993 these Federal "taxes" amounted to \$106.2 billion. (See appendix B.)

Because of staff shortages, we were not able to release information for quarters 1992-Q3 through 1993-Q2. Historical aggregate data covering the unpublished quarters are available in tables 1-3 of this report.

Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 10.7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the

Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data. Another source of error is nonresponse. For this quarter, useable responses were received from about 71 percent of the local property tax collecting agencies.

The data are also subject to sampling error. The current sample design has been used since the third quarter of 1988 and is based on the 1982 Census of Local Governments. Property tax collections are estimated based upon information collected from 530 counties or county-type areas which are served altogether by approximately 5,900 local property tax collecting agencies. The sample is a stratified systematic sample design. Data prior to the third quarter of 1988 are based on a similarly designed sample that was drawn from the 1972 Census of Local Governments. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, if all possible samples of the same size and design were selected, and intervals ± 1 percent were constructed about the yearly total as estimated from each sample, appropriately two-thirds of the intervals would contain the total that would have been estimated from a complete enumeration. The sampling variation of the quarterly estimates was determined to be less than 2 percent. All comparison statements in this report were found to be statistically significant at a 90-percent confidence level.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301-763-5356).

Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1993 and 1992

[Because of rounding, detail may not add to totals]

Type of tax	Amount, 12 months ending September— (million dollars)		Percent change
	1993	1992	
Total	\$1,300,807	\$1,212,010	7.3
Individual income	631,432	590,631	6.9
Corporation net income	143,222	126,188	13.5
Property	186,629	173,515	7.6
Customs, general sales and gross receipts	158,774	149,343	6.3
Motor fuel	44,237	43,190	2.4
Tobacco product sales	12,086	11,365	6.3
Alcoholic beverage sales	10,782	11,724	-8.0
All other	113,645	106,054	7.2

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1991* and *State Government Finances: 1992*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1990-91*.

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1993 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1993											
3rd quarter	321,815	182,576	139,239	162,297	35,046	41,281	40,235	11,298	2,991	2,283	26,384
2nd quarter	347,367	199,053	148,314	163,600	54,246	36,872	40,282	10,939	3,292	2,816	35,320
1st quarter	304,753	161,736	143,017	155,332	22,441	45,554	38,723	10,808	2,768	2,727	26,400
1992											
4th quarter	326,872	168,332	158,540	150,203	31,489	62,922	39,534	11,192	3,035	2,956	25,541
3rd quarter	302,181	170,758	131,423	153,614	29,466	37,659	38,010	11,207	2,891	2,966	26,368
2nd quarter	336,569	192,415	144,154	167,375	46,287	36,939	38,403	10,717	2,894	3,058	30,896
1st quarter	272,465	136,643	135,822	130,186	21,403	43,158	36,809	10,613	2,557	2,618	25,121
1991											
4th quarter	300,795	157,287	143,508	139,456	29,032	55,759	36,121	10,653	3,023	3,082	23,669
3rd quarter	286,708	163,870	122,838	146,258	26,745	38,153	33,461	10,540	2,807	2,873	25,871
2nd quarter	327,902	194,486	133,416	173,794	40,125	33,779	35,485	10,045	2,969	2,973	28,732
1st quarter	256,835	125,823	131,012	117,399	24,085	43,028	35,014	8,457	2,506	2,442	23,904
1990											
4th quarter	291,539	156,703	134,836	138,702	29,830	52,386	33,933	9,145	2,696	2,651	22,196
3rd quarter	272,386	155,800	116,586	140,795	26,003	34,537	34,742	8,684	2,735	2,185	22,705
2nd quarter	329,252	200,774	128,478	176,673	41,641	31,193	35,264	8,090	2,481	2,524	31,386
1st quarter	258,435	130,656	127,779	124,487	22,473	40,268	36,133	8,209	2,311	2,095	22,459
1989											
4th quarter	271,410	145,471	125,939	130,390	26,704	47,544	33,342	8,308	2,568	2,482	20,072
3rd quarter	262,392	150,917	111,475	134,324	29,210	32,998	33,088	8,277	2,400	2,266	19,829
2nd quarter	325,713	200,149	125,564	173,888	46,460	28,647	36,379	7,962	2,567	2,336	27,474
1st quarter	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
12 MONTHS ENDING											
September 1993	1,300,807	711,697	589,110	631,432	143,222	186,629	158,774	44,237	12,086	10,782	113,645
June 1993	1,281,173	699,879	581,294	622,749	137,642	183,007	156,549	44,146	11,986	11,465	113,629
March 1993	1,270,375	693,241	577,134	626,524	129,683	183,074	154,670	43,924	11,588	11,707	109,205
December 1992	1,238,087	668,148	569,939	601,378	128,645	180,678	152,756	43,729	11,377	11,598	107,926
September 1992	1,212,010	657,103	554,907	590,631	126,188	173,515	149,343	43,190	11,365	11,724	106,054
June 1992	1,196,537	650,215	546,322	583,275	123,467	174,009	144,794	42,523	11,281	11,631	105,557
March 1992	1,187,870	652,286	535,584	589,694	117,305	170,849	141,876	41,851	11,356	11,546	103,393
December 1991	1,172,240	641,466	530,774	576,907	119,987	170,719	140,081	39,695	11,305	11,370	102,176
September 1991	1,162,984	640,882	522,102	576,153	120,785	167,346	137,893	38,187	10,978	10,939	100,703
June 1991	1,148,662	632,812	515,850	570,690	120,043	163,730	139,174	36,331	10,906	10,251	97,537
March 1991	1,150,012	639,100	510,912	573,569	121,559	161,144	138,953	34,376	10,418	9,802	100,191
December 1990	1,151,612	643,933	507,679	580,657	119,947	158,384	140,072	34,128	10,223	9,455	98,746
September 1990	1,131,483	632,701	498,782	572,345	116,821	153,542	139,481	33,291	10,095	9,286	96,622
June 1990	1,121,489	627,818	493,671	565,874	120,028	152,003	137,827	32,884	9,760	9,367	93,746
March 1990	1,117,950	627,193	490,757	563,089	124,847	149,457	138,942	32,756	9,846	9,179	89,834
December 1989	1,100,020	618,138	481,882	553,777	125,057	145,937	135,624	32,799	9,654	9,208	87,964
September 1989	1,089,664	615,853	473,811	546,002	129,285	140,742	134,373	33,198	9,639	9,223	87,202
June 1989	1,070,408	606,879	463,529	531,652	128,714	136,567	132,552	33,248	9,432	9,655	88,588
March 1989	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1993 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1993											
3rd quarter.....	182,576	132,586	29,148	5,258	4,996	1,305	1,362	1,931	1,697	3,143	1,150
2nd quarter.....	199,053	130,519	45,120	4,628	4,784	1,603	1,848	1,795	2,204	3,807	2,745
1st quarter.....	161,736	125,586	16,728	4,278	4,993	1,293	1,734	1,946	1,417	2,687	1,074
1992											
4th quarter.....	168,332	121,559	26,524	4,731	5,120	1,409	2,041	2,030	1,274	2,940	704
3rd quarter.....	170,758	125,309	24,207	4,812	5,087	1,129	2,042	1,956	1,856	2,793	1,399
2nd quarter.....	192,415	133,077	37,673	4,098	4,867	1,384	2,057	1,950	1,530	3,172	2,607
1st quarter.....	136,643	102,167	15,954	4,093	5,001	1,101	1,673	1,928	1,258	2,542	926
1991											
4th quarter.....	157,287	113,041	24,406	4,449	4,944	1,408	2,136	1,986	1,339	2,664	914
3rd quarter.....	163,870	120,942	21,656	4,295	4,940	1,216	1,948	1,914	2,583	2,857	1,519
2nd quarter.....	194,486	142,290	31,868	3,703	4,538	1,366	2,002	1,800	1,197	3,089	2,633
1st quarter.....	125,823	90,099	19,131	3,835	3,366	1,104	1,535	1,668	1,786	2,542	757
1990											
4th quarter.....	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd quarter.....	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd quarter.....	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter.....	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter.....	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter.....	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter.....	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	² 2,300	2,676	2,764
1st quarter.....	121,601	89,823	16,589	4,140	3,897	³ 864	1,295	1,749	³ 452	1,908	³ 884
1988											
4th quarter.....	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter.....	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter.....	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter.....	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
12 MONTHS ENDING											
September 1993.....	711,697	510,250	117,520	18,895	19,893	5,610	6,985	7,702	6,592	12,577	5,673
June 1993.....	699,879	502,973	112,579	18,449	19,984	5,602	7,665	7,727	6,751	12,227	5,922
March 1993.....	693,241	505,531	105,132	17,919	20,067	5,383	7,874	7,882	6,077	11,592	5,784
December 1992.....	668,148	482,112	104,358	17,734	20,075	5,191	7,813	7,864	5,918	11,447	5,636
September 1992.....	657,103	473,594	102,240	17,452	19,899	5,190	7,908	7,820	5,983	11,171	5,846
June 1992.....	650,215	469,227	99,689	16,935	19,752	5,109	7,814	7,778	6,710	11,235	5,966
March 1992.....	652,286	478,440	93,884	16,540	19,423	5,091	7,759	7,628	6,377	11,152	5,992
December 1991.....	641,466	466,372	97,061	16,282	17,788	5,094	7,621	7,368	6,905	11,152	5,823
September 1991.....	640,882	467,649	98,086	16,022	16,619	4,782	7,226	7,287	6,249	11,139	5,823
June 1991.....	632,812	463,095	97,439	16,161	15,134	4,760	6,568	7,117	5,377	10,964	6,197
March 1991.....	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990.....	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990.....	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990.....	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990.....	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989.....	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989.....	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989.....	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989.....	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988.....	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988.....	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988.....	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988.....	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1993 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1993												
3rd quarter.....	139,239	85,332	53,907	29,711	5,898	41,281	34,977	6,302	1,686	921	2,981	15,482
2nd quarter.....	148,314	98,154	50,160	33,081	9,126	36,872	35,654	6,155	1,689	968	3,875	20,894
1st quarter.....	143,017	85,521	57,496	29,746	5,713	45,554	34,445	5,815	1,475	993	3,232	16,044
1992												
4th quarter.....	158,540	83,436	75,104	28,644	4,965	62,922	34,803	6,072	1,626	915	2,940	15,653
3rd quarter.....	131,423	82,024	49,399	28,305	5,259	37,659	33,198	6,120	1,594	924	2,841	15,523
2nd quarter.....	144,154	94,690	49,464	34,298	8,614	36,939	34,305	5,850	1,510	1,001	3,468	18,169
1st quarter.....	135,822	81,059	54,763	28,019	5,449	43,158	32,716	5,612	1,456	945	3,337	15,130
1991												
4th quarter.....	143,508	77,978	65,530	26,415	4,626	55,759	31,672	5,709	1,615	946	2,692	14,074
3rd quarter.....	122,838	74,807	48,031	25,316	5,089	38,153	29,166	5,600	1,591	925	2,859	14,139
2nd quarter.....	133,416	88,491	44,925	31,504	8,257	33,779	31,782	5,507	1,603	971	3,289	16,724
1st quarter.....	131,012	77,115	53,897	27,300	4,954	43,028	31,179	5,091	1,402	907	3,115	14,036
1990												
4th quarter.....	134,836	73,057	61,779	24,384	4,399	52,386	29,744	5,370	1,600	910	2,585	13,458
3rd quarter.....	116,586	71,474	45,112	24,407	4,994	34,537	30,308	5,229	1,541	895	2,630	12,045
2nd quarter.....	128,478	86,378	42,100	31,192	8,140	31,193	31,204	5,161	1,501	907	3,255	15,925
1st quarter.....	127,779	76,212	51,567	26,439	5,469	40,268	32,040	4,906	1,365	870	2,948	13,474
1989												
4th quarter.....	125,939	68,315	57,624	23,065	4,711	47,544	29,106	4,900	1,420	861	2,461	11,871
3rd quarter.....	111,475	68,200	43,275	22,983	5,089	32,998	29,253	4,945	1,427	837	2,504	11,439
2nd quarter.....	125,564	84,259	41,305	30,143	9,275	28,647	32,109	4,940	1,403	891	3,142	15,014
1st quarter.....	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790
1988												
4th quarter.....	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253
3rd quarter.....	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd quarter.....	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter.....	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
12 MONTHS ENDING												
September 1993.....	589,110	352,443	236,667	121,182	25,702	186,629	139,879	24,344	6,476	3,797	13,028	68,073
June 1993.....	581,294	349,135	232,159	119,776	25,063	183,007	138,100	24,162	6,384	3,800	12,888	68,114
March 1993.....	577,134	345,671	231,463	120,993	24,551	183,074	136,751	23,857	6,205	3,833	12,481	65,389
December 1992.....	569,939	341,209	228,730	119,266	24,287	180,678	135,022	23,654	6,186	3,785	12,586	64,475
September 1992.....	554,907	335,751	219,156	117,037	23,948	173,515	131,891	23,291	6,175	3,816	12,338	62,896
June 1992.....	546,322	328,534	217,788	114,048	23,778	174,009	127,859	22,771	6,172	3,817	12,356	61,512
March 1992.....	535,584	322,335	213,249	111,254	23,421	170,849	125,336	22,428	6,265	3,787	12,177	60,067
December 1991.....	530,774	318,391	212,383	110,535	22,926	170,719	123,799	21,907	6,211	3,749	11,955	58,973
September 1991.....	522,102	313,470	208,632	108,504	22,699	167,346	121,871	21,568	6,196	3,713	11,848	58,357
June 1991.....	515,850	310,137	205,713	107,595	22,604	163,730	123,013	21,197	6,146	3,683	11,619	56,263
March 1991.....	510,912	308,024	202,888	107,283	22,487	161,144	122,435	20,851	6,044	3,619	11,585	55,464
December 1990.....	507,679	307,121	200,558	106,422	23,002	158,384	123,296	20,666	6,007	3,582	11,418	54,902
September 1990.....	498,782	302,379	196,403	105,103	23,314	153,542	122,658	20,196	5,827	3,533	11,294	53,315
June 1990.....	493,671	299,105	194,566	103,679	23,409	152,003	121,603	19,912	5,713	3,475	11,168	52,709
March 1990.....	490,757	296,986	193,771	102,630	24,544	149,457	122,508	19,691	5,615	3,459	11,055	51,798
December 1989.....	481,882	292,636	189,246	101,543	25,169	145,937	119,143	19,140	5,505	3,418	10,913	51,114
September 1989.....	473,811	290,133	183,678	100,312	25,994	140,742	117,923	18,826	5,349	3,413	10,756	50,496
June 1989.....	463,529	284,614	178,915	97,929	25,916	136,567	115,506	18,529	5,151	3,384	10,652	49,895
March 1989.....	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443
December 1988.....	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805
September 1988.....	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988.....	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988.....	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1990-91. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1993 and Prior Periods

(In million dollars)

Area	Area Population, 1990 ¹	Collections, 12 months ending September			Area	Area Population, 1990 ¹	Collections, 12 months ending September		
		1993	1992	Percent change			1993	1992	Percent change
ALABAMA					GEORGIA				
Jefferson County	651,525	221.6	205.0	8.1	Cobb County	447,745	352.4	309.8	13.7
Mobile County	378,643	(NA)	89.6	(NA)	De Kalb County	545,837	450.0	432.0	4.2
ARIZONA					Fulton County	648,951	867.6	827.5	4.8
Maricopa County	2,122,101	1,706.9	1,617.9	5.5	HAWAII				
Pima County	666,880	447.2	423.8	5.5	Honolulu County	836,231	440.6	412.4	6.8
ARKANSAS					ILLINOIS				
Pulaski County	349,660	143.5	137.3	4.5	Cook County	5,105,067	5,862.7	(NA)	(NA)
CALIFORNIA					Du Page County	781,666	1,075.0	1,025.0	4.9
Alameda County	1,279,182	820.8	780.1	5.2	Kane County	317,471	304.7	277.2	9.9
Contra Costa County	803,732	795.7	732.4	8.6	Lake County	516,418	720.1	669.1	7.6
Fresno County	667,490	324.2	313.5	3.4	St. Clair County	262,852	112.1	109.7	2.2
Kern County	543,477	423.7	429.5	-1.4	Will County	357,313	354.3	331.9	6.7
Los Angeles County	8,863,164	8,134.6	6,253.3	30.1	Winnebago County	252,913	179.9	167.1	7.7
Monterey County	355,660	(NA)	(NA)	(NA)	INDIANA				
Orange County	2,410,556	2,103.9	2,027.0	3.8	Allen County	300,836	203.9	194.5	4.8
Riverside County	1,170,413	(NA)	(NA)	(NA)	Lake County	475,594	432.1	389.8	10.9
Sacramento County	1,041,219	605.2	571.8	5.8	Marion County	797,159	(NA)	(NA)	(NA)
San Diego County	2,498,016	1,673.8	1,595.4	4.9	IOWA				
San Francisco County	723,959	666.8	602.1	10.7	Polk County	327,140	329.4	299.2	10.1
San Joaquin County	480,628	266.8	247.5	7.8	KANSAS				
San Mateo County	649,623	603.6	589.0	2.5	Johnson County	355,054	421.5	393.2	7.2
Santa Barbara County	369,608	252.7	235.2	7.5	Sedgwick County	403,662	(NA)	376.9	(NA)
Santa Clara County	1,497,577	1,329.6	1,283.4	3.6	KENTUCKY				
Solano County	340,421	221.1	206.3	7.2	Jefferson County	664,937	280.2	266.0	5.3
Sonoma County	388,222	(NA)	276.0	(NA)	LOUISIANA				
Stanislaus County	370,522	179.6	175.2	2.5	East Baton Rouge Parish	380,105	98.1	94.5	3.8
Tulare County	311,921	120.0	118.1	1.6	Jefferson Parish	448,306	170.7	155.3	9.9
Ventura County	669,016	527.3	498.1	5.9	Orleans Parish	496,938	229.7	213.8	7.4
COLORADO					MARYLAND				
Adams County	265,038	178.7	175.5	1.8	Anne Arundel County	427,239	323.9	276.5	17.1
Arapahoe County	391,511	339.2	333.8	1.6	Baltimore County	692,134	459.7	442.3	3.9
Denver County	467,610	304.8	281.6	8.3	Baltimore City	736,014	466.6	465.7	0.2
El Paso County	397,014	(NA)	207.2	(NA)	Montgomery County	757,027	(NA)	(NA)	(NA)
Jefferson County	438,430	308.0	281.1	9.6	Prince George's County	729,268	500.2	534.8	-6.5
CONNECTICUT					MASSACHUSETTS				
Fairfield County	827,645	1,384.5	1,306.0	6.0	Bristol County	506,325	310.7	290.2	7.1
Hartford County	851,783	1,146.8	1,116.7	2.7	Essex County	670,080	564.8	557.3	1.3
New Haven County	804,219	970.3	916.8	5.8	Hampden County	456,310	279.7	277.2	0.9
New London County	254,957	278.2	267.8	3.9	Middlesex County	1,398,468	1,490.2	1,392.8	7.0
DELAWARE					Norfolk County	616,087	640.5	624.9	2.5
New Castle County	441,946	215.8	179.9	20.0	Plymouth County	435,276	(NA)	346.8	(NA)
DISTRICT OF COLUMBIA					Suffolk County	663,906	739.4	681.8	8.5
Washington, DC	606,900	809.9	918.2	-11.8	Worcester County	709,705	426.5	403.4	5.8
FLORIDA					MICHIGAN				
Brevard County	398,978	249.2	239.4	4.1	Genesee County	430,459	380.2	368.1	3.3
Broward County	1,255,488	1,234.1	1,193.7	3.4	Ingham County	281,912	167.8	164.7	1.9
Dade County	1,937,094	1,635.9	1,615.9	1.2	Kent County	500,631	522.3	479.3	9.0
Duval County	672,971	409.9	398.9	2.7	Macomb County	717,400	746.1	775.1	-3.7
Escambia County	262,798	91.1	82.7	10.2	Oakland County	1,083,592	1,638.7	1,592.5	2.9
Hillsborough County	834,054	613.5	606.1	1.2	Washtenaw County	282,937	345.5	308.8	11.9
Lee County	335,113	376.1	358.5	4.9	Wayne County	2,111,687	2,041.6	1,835.5	11.2
Orange County	677,491	650.5	663.5	-2.0	MINNESOTA				
Palm Beach County	863,518	1,292.9	1,319.0	-2.0	Dakota County	275,227	282.5	261.5	8.0
Pinellas County	851,659	630.0	625.1	1.0	Hennepin County	1,032,431	1,443.0	1,400.5	3.0
Polk County	405,382	204.9	185.6	10.4	Ramsey County	485,765	472.9	486.5	-2.8
Sarasota County	277,776	270.7	258.0	4.9					
Volusia County	370,712	266.4	259.9	2.5					

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1993 and Prior Periods—Continued

(In million dollars)

Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending September			Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending September		
		1993	1992	Percent change			1993	1992	Percent change
MISSISSIPPI					OKLAHOMA				
Hinds County	254,441	135.6	133.4	1.6	Oklahoma County	599,611	203.3	201.2	1.0
MISSOURI					Tulsa County	503,341	212.1	213.7	-0.8
Jackson County	633,232	(NA)	364.1	(NA)	OREGON				
St. Louis County	993,529	808.6	766.5	5.5	Clackamas County	278,850	298.5	271.2	10.1
St. Louis City	396,685	184.7	172.8	6.9	Lane County	282,912	214.0	232.3	-7.9
NEBRASKA					Multnomah County	583,887	613.9	619.6	-0.9
Douglas County	416,444	343.9	297.4	15.6	Washington County	311,554	(NA)	349.0	(NA)
NEVADA					PENNSYLVANIA				
Clark County	741,459	418.6	377.7	10.8	Allegheny County	1,336,449	1,304.2	1,437.6	-9.3
NEW HAMPSHIRE					Berks County	336,523	167.7	159.2	5.3
Hillsborough County	336,073	1,142.8	1,094.8	4.4	Bucks County	541,174	466.8	428.7	8.9
NEW JERSEY					Chester County	376,396	145.5	143.0	1.7
Bergen County	825,380	1,500.6	1,330.7	13.0	Delaware County	547,651	284.0	332.5	-14.6
Burlington County	395,066	444.4	363.9	22.1	Erie County	275,572	163.1	158.3	3.0
Camden County	502,824	534.7	505.0	5.9	Lancaster County	422,822	96.6	77.6	24.6
Essex County	778,206	1,050.0	900.6	16.6	Lehigh County	291,130	171.5	193.3	-11.3
Hudson County	553,099	642.6	565.7	13.6	Luzerne County	328,149	150.9	135.0	11.8
Mercer County	325,824	439.1	400.5	9.6	Montgomery County	678,111	583.7	556.8	4.8
Middlesex County	671,780	958.4	871.4	10.0	Philadelphia County	1,585,577	751.3	740.7	1.4
Monmouth County	553,124	791.9	753.2	5.1	Westmoreland County	370,321	220.7	183.7	20.1
Morris County	421,353	724.2	711.9	1.7	York County	339,574	177.7	173.7	2.3
Ocean County	433,203	527.9	597.4	-11.6	RHODE ISLAND				
Passaic County	453,060	523.9	552.5	-5.20	Providence County	596,270	542.3	506.4	7.1
Union County	493,819	740.2	643.7	15.0	SOUTH CAROLINA				
NEW MEXICO					Charleston County	295,039	182.0	174.5	4.3
Bernalillo County	480,577	172.1	151.3	13.7	Greenville County	320,167	191.8	175.0	9.6
NEW YORK					Richland County	285,720	(NA)	(NA)	(NA)
Albany County	292,594	244.1	225.4	8.3	TENNESSEE				
Dutchess County	259,462	375.7	324.0	16.0	Davidson County	510,784	276.8	259.2	6.8
Erie County	968,532	1,036.7	980.2	5.8	Hamilton County	285,536	157.6	136.0	15.9
Monroe County	713,968	822.6	(NA)	(NA)	Knox County	335,749	147.6	157.4	-6.2
Nassau County	1,287,348	2,516.5	2,424.1	3.8	Shelby County	826,330	391.7	390.2	0.4
New York City	7,322,564	7,777.6	7,939.4	-2.0	TEXAS				
Oneida County	250,836	206.9	192.1	7.7	Bexar County	1,185,394	(NA)	(NA)	(NA)
Onondaga County	468,973	548.4	500.3	9.6	Cameron County	260,120	(NA)	83.2	(NA)
Orange County	307,647	388.9	372.0	4.5	Dallas County	1,852,810	1,812.8	1,762.3	2.9
Rockland County	265,475	494.6	497.8	-0.6	El Paso County	591,610	310.4	281.3	10.3
Suffolk County	1,321,864	2,413.3	2,181.3	10.6	Harris County	2,818,199	2,272.3	2,075.2	9.5
Westchester County	874,866	1,643.4	1,582.5	4.0	Hidalgo County	383,545	123.0	119.2	3.1
NORTH CAROLINA					Nueces County	291,145	257.9	242.1	6.5
Cumberland County	274,566	89.3	75.8	17.7	Tarrant County	1,170,103	886.0	906.9	-2.3
Forsyth County	265,878	161.8	154.4	4.8	Travis County	576,407	517.4	494.4	4.7
Guilford County	347,420	242.0	209.4	15.6	UTAH				
Mecklenburg County	511,433	409.5	404.9	1.1	Salt Lake County	725,956	402.4	392.1	2.6
Wake County	423,380	315.6	288.6	9.4	Utah County	263,590	(NA)	(NA)	(NA)
OHIO					VIRGINIA				
Butler County	291,479	188.0	160.2	17.4	Fairfax County	818,584	(NA)	1,188.8	(NA)
Cuyahoga County	1,412,140	1,185.5	1,158.9	2.3	Norfolk City	261,229	130.9	124.1	5.4
Franklin County	961,437	947.3	902.2	5.0	Virginia Beach City	393,069	238.2	229.5	3.8
Hamilton County	866,228	(NA)	555.3	(NA)					
Lorain County	271,126	155.3	147.6	5.2					
Lucas County	462,361	287.2	(NA)	(NA)					
Mahoning County	264,806	119.7	116.3	3.0					
Montgomery County	573,809	389.1	(NA)	(NA)					
Stark County	367,585	188.9	164.6	14.8					
Summit County	514,990	348.9	338.9	3.0					

Table 4. **Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending September 1993 and Prior Periods—Continued**

(In million dollars)

Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending September			Area	Area Popula- tion, 1990 ¹	Collections, 12 months ending September		
		1993	1992	Percent change			1993	1992	Percent change
WASHINGTON					WISCONSIN				
King County	1,507,319	1,352.6	1,238.9	9.2	Dane County	367,085	435.4	354.9	22.7
Pierce County	586,203	373.1	305.0	22.3	Milwaukee County	959,275	971.2	906.4	7.2
Snohomish County	465,642	324.6	280.1	15.9	Waukesha County	304,715	413.9	386.9	7.0
Spokane County	361,364	179.9	164.8	9.7					

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1990 Current Population Report.

Table 5. Collections of Selected State Taxes: September 1993 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3rd quarter 1993 (thousand dollars)	12-month periods			3rd quarter 1993 (thousand dollars)	12-month periods		
		Year ending September 1993 (thousand dollars)	Percent change from—			Year ending September 1993 (thousand dollars)	Percent change from—	
			Year ending June 1993	Year ending September 1992			Year ending June 1993	Year ending September 1992
United States ²	85,332,417	352,443,307	0.9	4.7	28,959,614	115,400,664	1.3	5.3
Alabama	1,141,153	4,605,023	-2.4	7.0	307,987	1,190,189	2.2	6.7
Alaska	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Arizona	1,309,317	5,423,884	2.4	10.1	588,952	2,299,099	1.9	7.5
Arkansas	794,906	2,974,193	2.6	9.4	303,638	1,137,895	1.7	7.4
California	11,524,294	48,814,397	0.3	2.4	3,625,716	16,559,462	-0.7	2.1
Colorado	980,828	3,772,239	2.1	6.6	278,051	1,017,710	3.2	9.9
Connecticut	1,520,573	6,346,623	0.5	0.7	534,372	2,053,476	0.6	2.1
Delaware	317,857	1,280,063	1.0	-5.4	(X)	(X)	(X)	(X)
Florida	3,656,658	16,418,523	2.8	12.4	2,369,899	9,658,677	3.2	12.8
Georgia	2,002,795	8,267,095	2.0	12.0	780,912	3,051,019	2.1	11.1
Hawaii	726,783	2,779,524	1.1	2.5	332,661	1,310,241	0.6	2.0
Idaho	278,032	1,503,707	1.7	19.2	140,986	497,500	2.3	14.7
Illinois	3,564,067	14,305,741	1.7	5.5	1,152,178	4,412,132	1.0	2.8
Indiana	1,624,825	6,467,354	1.8	2.2	783,900	2,684,765	2.5	2.9
Iowa	970,584	4,505,477	2.2	24.2	352,572	1,303,977	4.2	23.6
Kansas	843,762	3,369,645	3.0	16.9	321,640	1,218,497	2.3	20.5
Kentucky	1,646,993	5,662,771	10.0	13.4	416,447	1,504,153	2.4	6.3
Louisiana	1,084,693	4,639,504	0.5	4.3	425,954	1,600,042	2.9	8.8
Maine	470,251	1,759,405	0.3	1.3	178,649	624,901	-0.1	3.8
Maryland	2,085,924	7,471,499	9.4	12.4	271,877	1,612,620	-0.1	0.7
Massachusetts	2,578,057	10,416,260	2.3	5.8	537,908	2,108,055	1.7	4.3
Michigan	3,407,778	11,947,078	3.5	8.3	1,029,610	3,421,055	6.6	11.0
Minnesota	1,945,942	8,376,656	3.0	10.9	579,559	2,426,271	2.2	8.4
Mississippi	786,080	2,916,262	4.9	12.3	347,043	1,286,900	3.6	9.9
Missouri	1,398,309	5,551,158	1.3	6.5	547,273	2,047,953	1.5	5.5
Montana	184,512	994,669	-0.2	8.7	(X)	(X)	(X)	(X)
Nebraska	511,156	2,032,803	3.2	7.3	180,851	692,162	4.0	5.0
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	179,031	1,279,832	3.0	-9.9	(X)	(X)	(X)	(X)
New Jersey	2,781,102	13,069,345	1.0	4.0	959,705	3,665,795	0.7	-6.7
New Mexico	707,971	2,446,058	7.2	12.2	270,710	1,022,841	1.9	4.2
New York ³	7,996,984	31,193,020	-6.2	-7.5	1,634,540	6,412,450	1.3	6.0
North Carolina	2,430,143	9,902,808	1.8	7.5	606,538	2,406,651	2.1	7.1
North Dakota	230,133	802,868	3.1	7.9	62,141	255,196	-0.8	5.8
Ohio	2,958,874	13,285,417	2.6	9.2	1,152,515	4,148,100	4.4	9.3
Oklahoma	1,061,911	4,145,059	2.6	7	273,708	1,032,599	1.8	6.1
Oregon	915,416	3,877,167	1.7	9.4	(X)	(X)	(X)	(X)
Pennsylvania	3,797,070	16,730,868	0.9	-0.5	1,305,824	4,913,031	1.7	5.8
Rhode Island	277,853	1,313,810	-0.6	1.0	97,182	410,695	0.3	3.1
South Carolina	1,008,147	4,139,676	1.4	4.0	279,410	1,553,736	-	5.8
South Dakota	153,648	541,312	2.8	-0.9	78,500	275,000	4.5	8.1
Tennessee	1,414,855	5,532,041	3.3	16.6	736,284	2,776,821	1.2	7.6
Texas	4,375,464	18,213,220	0.5	5.6	2,412,791	9,225,814	2.3	7.3
Utah	465,745	2,321,716	1.7	13.2	190,835	1,007,734	0.1	21.9
Vermont	194,281	794,800	0.1	1.6	35,973	156,928	-2.7	-1.0
Virginia	1,903,973	7,812,015	1.7	11.2	436,769	1,695,196	1.8	6.4
Washington	2,280,190	8,479,276	1.1	-1.0	1,379,807	4,897,675	1.3	-3.8
West Virginia	618,861	2,528,847	2.2	6.8	177,372	876,131	-2.0	7.0
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	138,668	599,922	-11.1	-15.6	21,653	176,410	-14.2	-13.4
Exhibit: Dist. of Columbia....	973,712	2,544,030	4.8	4.6	117,933	453,238	1.8	1.7

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1993 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	3rd quarter 1993 (thousand dollars)	12-month periods			3rd quarter 1993 (thousand dollars)	12-month periods		
		Year ending September 1993 (thousand dollars)	Percent change from—			Year ending September 1993 (thousand dollars)	Percent change from—	
			Year ending June 1993	Year ending September 1992			Year ending June 1993	Year ending September 1992
United States ²	6,122,418	23,636,115	0.8	4.6	1,636,019	6,278,052	1.5	3.6
Alabama	112,616	435,569	1.7	31.6	17,134	67,575	-0.6	0.3
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	105,539	398,445	2.9	5.6	12,349	53,627	-	1.6
Arkansas	86,328	321,832	1.7	3.9	21,767	83,525	7.3	26.0
California	671,849	2,564,934	0.3	9.2	170,839	709,543	4.0	4.8
Colorado	95,845	375,265	-1.2	4.0	16,736	62,749	1.3	4.2
Connecticut	107,977	402,982	2.5	7.9	32,214	119,251	0.2	-3.0
Delaware	17,758	77,129	1.7	5.0	4,827	19,900	-0.9	0.1
Florida	272,626	1,177,884	-0.5	4.0	109,693	450,342	0.6	6.0
Georgia	121,159	472,336	0.8	4.4	12,359	83,131	-2.1	-0.9
Hawaii	18,880	73,904	-0.1	-0.5	8,003	32,461	0.7	16.6
Idaho	39,957	162,739	2.7	16.9	(NA)	(NA)	(NA)	(NA)
Illinois	279,460	1,074,241	1.0	3.3	97,736	334,153	5.0	20.0
Indiana	108,956	542,618	-6.7	-6.5	20,000	88,457	-3.3	-1.6
Iowa	90,585	340,248	0.7	2.2	25,286	95,821	1.2	-0.5
Kansas	77,147	276,934	4.9	8.9	13,699	53,572	0.2	-
Kentucky	97,402	360,588	1.7	1.6	3,606	13,001	-	-8.8
Louisiana	130,234	477,506	3.3	6.1	20,698	85,021	-0.6	-0.9
Maine	41,309	146,705	0.2	1.1	12,727	47,982	-2.2	-6.4
Maryland	150,200	525,624	1.2	6.5	29,066	124,683	-1.9	15.5
Massachusetts	142,648	567,940	-0.6	4.0	(NA)	(NA)	(NA)	(NA)
Michigan	210,682	772,948	1.4	5.3	64,850	243,658	-0.1	-0.7
Minnesota	134,254	475,204	1.3	1.7	23,938	163,396	-2.8	4.9
Mississippi	101,304	322,382	2.0	1.1	13,753	53,152	0.7	2.1
Missouri	113,464	447,342	0.8	11.7	21,407	80,073	1.1	0.8
Montana	32,564	116,755	0.4	7.7	3,931	14,150	1.0	6.9
Nebraska	64,368	240,373	2.5	7.3	12,002	41,488	7.4	8.7
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	25,962	97,261	0.8	4.9	11,515	41,884	2.3	11.0
New Jersey	115,031	419,958	2.9	4.3	65,631	252,509	-1.3	-5.3
New Mexico	52,917	196,235	4.8	9.1	4,736	18,735	-1.4	1.7
New York	119,018	526,137	-1.7	5.9	196,258	603,599	7.0	4.1
North Carolina	234,869	882,151	1.5	2.3	10,693	42,849	-0.1	1.8
North Dakota	23,580	79,707	0.4	1.8	6,577	18,825	13.0	30.7
Ohio	309,321	1,147,682	2.3	2.4	75,121	269,961	8.3	22.0
Oklahoma	95,555	360,035	1.3	3.9	18,768	72,021	1.5	4.0
Oregon	95,079	321,790	3.1	5.8	22,595	86,499	0.4	-0.4
Pennsylvania	196,307	755,669	1.8	9.6	77,529	320,843	-2.8	-9.4
Rhode Island	11,944	83,153	-13.8	-14.8	11,290	37,114	7.4	5.2
South Carolina	78,396	291,944	-2.9	-2.6	4,880	26,521	-6.4	-7.8
South Dakota	(NA)	(NA)	(NA)	(NA)	3,800	12,660	2.3	-1.1
Tennessee	178,101	652,174	0.9	-1.7	19,588	78,625	-0.8	-1.6
Texas	554,051	2,089,742	0.4	3.3	135,251	592,561	-4.2	-2.0
Utah	38,727	193,324	6.5	23.6	6,769	26,259	1.9	-0.2
Vermont	14,976	56,804	1.9	2.6	3,891	13,880	0.6	-0.9
Virginia	143,425	655,599	0.7	4.8	3,819	14,950	-	-1.0
Washington	166,173	606,361	0.1	-3.4	60,056	147,474	11.6	-5.0
West Virginia	67,059	231,848	5.0	8.9	8,562	32,657	-0.4	1.3
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Exhibit: Dist. of Columbia.	9,243	32,565	8.3	23.1	7,165	20,958	9.6	36.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1993 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	3rd quarter 1993 (thousand dollars)	12-month periods			3rd quarter 1993 (thousand dollars)	12-month periods		
		Year ending September 1993 (thousand dollars)	Percent change from—			Year ending September 1993 (thousand dollars)	Percent change from—	
			Year ending June 1993	Year ending September 1992			Year ending June 1993	Year ending September 1992
United States ²	847,397	3,501,803	-0.1	-0.8	27,720,482	111,725,164	1.3	3.4
Alabama	27,234	110,038	-1.0	-0.9	352,119	1,332,878	1.8	8.8
Alaska	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
Arizona	9,389	40,763	-0.2	1.1	336,728	1,414,763	2.5	11.8
Arkansas	6,556	25,505	0.2	1.0	239,322	946,049	3.7	11.2
California	75,801	288,347	-1.2	-3.6	4,288,829	17,449,246	1.4	0.9
Colorado	7,725	21,590	8.9	-1.8	459,498	1,800,949	2.4	7.1
Connecticut	10,794	43,175	-2.7	-0.8	528,869	2,211,641	3.2	0.9
Delaware	2,687	11,234	-2.4	4.7	125,906	458,369	2.4	-9.5
Florida	124,498	447,328	1.2	-11.5	(X)	(X)	(X)	(X)
Georgia	19,897	104,606	-7.2	-7.6	824,010	3,456,506	2.0	11.6
Hawaii	9,714	38,908	-1.1	-3.9	262,953	941,853	2.1	3.4
Idaho	1,293	7,498	-6.4	-15.6	(NA)	(NA)	(NA)	(NA)
Illinois	15,766	60,086	1.0	1.9	1,139,666	4,869,876	1.1	4.7
Indiana	8,355	32,004	-3.5	-3.0	567,671	2,334,731	3.4	3.6
Iowa	3,590	12,451	-0.2	-0.6	(NA)	(NA)	(NA)	(NA)
Kansas	14,730	51,091	5.8	16.2	267,843	1,079,271	3.7	25.9
Kentucky	15,208	56,263	1.3	3.5	349,098	1,752,020	1.1	6.2
Louisiana	11,839	65,142	-1.3	4.0	231,805	938,001	1.4	6.9
Maine	8,418	35,378	-4.1	-1.5	166,428	625,426	1.7	2.8
Maryland	4,422	25,037	0.9	0.1	(NA)	(NA)	(NA)	(NA)
Massachusetts	16,397	64,154	2.1	2.1	1,326,170	5,425,495	1.8	4.0
Michigan	29,466	108,700	3.6	2.1	1,166,082	4,070,259	2.2	7.9
Minnesota	12,283	54,250	-1.1	0.3	777,189	3,366,642	1.3	7.8
Mississippi	9,710	35,244	0.9	1.7	162,592	586,484	3.8	14.8
Missouri	5,957	23,301	-1.1	-1.7	512,654	2,038,846	1.6	8.2
Montana	2,437	14,574	-5.2	6.1	73,095	368,829	3.3	16.5
Nebraska	4,159	15,573	-1.3	-1.5	170,928	700,649	2.3	6.3
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	3,443	11,057	0.7	4.0	7,341	35,565	-0.6	1.7
New Jersey	14,754	76,002	-8.8	-14.3	1,059,166	4,407,723	2.6	6.5
New Mexico	4,466	17,433	-1.3	-0.1	(NA)	(NA)	(NA)	(NA)
New York	57,987	230,822	2.1	2.5	3,797,754	14,942,186	-5.5	-9.7
North Carolina	41,024	157,018	0.2	0.7	1,069,145	4,069,875	2.0	8.9
North Dakota	1,411	5,214	-0.6	-2.7	(NA)	(NA)	(NA)	(NA)
Ohio	17,970	71,581	3.1	14.1	1,198,578	4,820,835	1.9	7.6
Oklahoma	14,886	55,396	-1.2	-3.8	326,393	1,312,609	0.9	5.9
Oregon	(NA)	(NA)	(NA)	(NA)	562,749	2,431,746	2.0	6.6
Pennsylvania	32,196	151,144	1.7	6.5	1,064,935	4,679,309	0.5	-4.4
Rhode Island	2,275	8,995	-1.5	-1.6	129,120	493,904	1.4	2.0
South Carolina	18,745	111,174	-0.2	-0.8	474,966	1,480,127	4.3	5.0
South Dakota	2,400	8,980	3.7	-2.7	(X)	(X)	(X)	(X)
Tennessee	15,623	62,463	-0.7	-0.3	1,805	95,034	0.1	2.1
Texas	92,733	387,607	-1.7	0.6	(X)	(X)	(X)	(X)
Utah	3,321	18,204	4.9	26.1	164,230	853,878	1.8	7.4
Vermont	3,586	13,773	-0.7	-0.5	78,126	290,886	1.8	4.4
Virginia	12,897	97,015	-0.2	-0.2	918,436	3,642,528	1.6	11.1
Washington	21,877	110,716	0.7	-7.5	(X)	(X)	(X)	(X)
West Virginia	2,125	7,570	1.1	-11.5	159,541	633,332	2.0	2.6
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	111	935	-10.8	-31.2	(X)	(X)	(X)	(X)
Exhibit: Dist. of Columbia	1,301	5,299	-5.5	3.8	150,089	624,274	0.2	1.7

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1993 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	3rd quarter 1993 (thousand dollars)	12-month periods			3rd quarter 1993 (thousand dollars)	12-month periods		
		Year ending September 1993 (thousand dollars)	Percent change from—			Year ending September 1993 (thousand dollars)	Percent change from—	
			Year ending June 1993	Year ending September 1992			Year ending June 1993	Year ending September 1992
United States ²	5,289,887	23,295,434	2.3	7.1	2,767,436	12,196,996	1.1	5.6
Alabama	33,790	189,506	2.4	15.0	32,496	142,599	1.5	3.3
Alaska	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Arizona	81,364	263,632	7.7	20.9	54,859	227,884	3.8	10.5
Arkansas	(NA)	(NA)	(NA)	(NA)	27,164	89,422	-5.9	-0.4
California	1,186,828	4,834,476	2.3	9.5	363,594	1,498,717	0.4	2.7
Colorado	36,425	126,391	2.3	4.8	26,433	121,224	-1.3	7.8
Connecticut	92,395	591,884	-2.8	6.1	43,327	143,227	2.4	-20.1
Delaware	26,964	114,932	1.0	-6.6	(NA)	(NA)	(NA)	(NA)
Florida	74,079	611,476	3.3	-12.0	(NA)	(NA)	(NA)	(NA)
Georgia	89,433	456,409	-3.1	14.8	(NA)	(NA)	(NA)	(NA)
Hawaii	20,931	60,236	13.4	-8.1	11,805	57,667	-1.1	22.5
Idaho	18,581	79,353	1.2	17.3	15,409	66,768	0.9	16.4
Illinois	230,822	1,152,028	5.0	20.4	208,373	683,399	-0.9	3.8
Indiana	40,117	353,028	7.3	7.7	30,735	174,329	0.8	1.9
Iowa	(NA)	(NA)	(NA)	(NA)	62,566	254,621	0.9	4.2
Kansas	54,502	198,912	4.7	-1.6	25,548	121,187	-0.2	1.9
Kentucky	56,110	241,202	0.1	-11	19,445	125,344	-12.5	-17.2
Louisiana	50,488	241,735	-1.2	10.1	10,400	64,711	-6.0	-18.7
Maine	18,400	72,501	-3.2	-9.0	13,133	60,006	3.7	2.8
Maryland	69,110	204,783	1.9	-10.1	36,694	184,216	-6.7	-1.4
Massachusetts	228,312	957,864	5.0	27.1	67,073	308,077	3.4	-6.6
Michigan	453,197	1,786,208	1.9	11.7	124,316	548,417	0.9	2.5
Minnesota	(NA)	(NA)	(NA)	(NA)	103,189	453,209	0.6	6.6
Mississippi	10,934	150,873	-14.4	-3.2	31,109	114,622	14.7	30.9
Missouri	42,308	191,816	-0.5	-14.6	49,805	224,273	-0.2	3.5
Montana	15,636	89,379	0.4	31.6	6,787	47,255	0.7	16.1
Nebraska	26,486	103,372	0.6	-1.2	14,052	64,847	2.9	8.5
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	38,153	138,700	11.6	38.6	10,321	69,025	15.0	28.5
New Jersey	215,884	949,437	0.9	12.0	93,252	338,494	0.7	0.3
New Mexico	33,115	96,994	19.5	24.6	27,361	99,419	4.3	-7.3
New York	720,656	2,593,460	-0.9	-9.3	172,900	660,000	-1.0	-5.9
North Carolina	161,858	720,281	1.2	9.3	75,045	345,210	1.0	19.7
North Dakota	(NA)	(NA)	(NA)	(NA)	4,719	40,938	-6.9	7.0
Ohio	17,651	722,676	0.9	12.3	88,018	463,068	0.1	2.7
Oklahoma	34,887	141,223	0.4	-5.2	110,066	393,965	31.0	39.1
Oregon	64,173	213,623	4.2	25.4	53,918	260,872	-5.3	-3.2
Pennsylvania	311,272	1,482,647	0.9	-10.0	128,113	509,818	0.4	-0.1
Rhode Island	9,811	59,841	3.3	15.5	4,332	46,099	-11.3	-18.2
South Carolina	48,923	185,659	7.5	16.9	-	70,642	-19.5	-22.7
South Dakota	7,500	29,360	-6.4	-19.4	13,050	46,510	1.2	4.4
Tennessee	95,443	376,470	4.1	-4.5	36,153	185,275	1.4	7.1
Texas	(X)	(X)	(X)	(X)	223,860	791,943	2.0	3.4
Utah	27,787	87,149	15.3	6.9	4,740	31,443	-9.1	-17.6
Vermont	6,539	31,733	-2.6	-4.1	9,312	44,469	-0.3	-1.3
Virginia	(NA)	(NA)	(NA)	(NA)	76,175	351,590	2.7	25.8
Washington	(X)	(X)	(X)	(X)	49,342	224,969	0.8	0.9
West Virginia	45,562	188,456	5.3	8.4	22,907	84,722	1.1	2.6
Wisconsin	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming	(X)	(X)	(X)	(X)	1,782	33,757	-11.4	-17.4
Exhibit: Dist. of Columbia....	(NA)	(NA)	(NA)	(NA)	4,587	19,598	-4.2	-3.3

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective June 1, 1992. Combined with the two cents per gallon State inspection fee, the total tax is 18 cents per gallon.

Motor vehicle and operators' license tax. Motor carrier fees increased effective August 8, 1991.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1991.

Motor fuel sales tax. Rate increased from 13.5 to 18.5 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate decreased from 34.5 to 31.5 cents per pack effective July 1, 1993.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

CALIFORNIA

General sales and gross receipts tax. Tax rate decreased from 5 to 4.75 percent effective January 1, 1991, and then increased to 6 percent effective July 15, 1991.

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon, effective January 1, 1991, and from 15 to 16 cents per gallon effective January 1, 1992.

Alcoholic beverage sales tax. Surtax imposed effective July 15, 1991.

Motor vehicle and operators' license tax. Various drivers' license fees increased effective January 1, 1992.

COLORADO

Motor fuels sales tax. Tax rate increased from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990, and increased again effective July 1, 1991.

CONNECTICUT

General sales and gross receipts tax. Tax rate decreased from 8 to 6 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 22 to 23 cents per gallon July 1, 1991, 23 to 25 cents per gallon September 1, 1991, and from 25 to 26 cents per gallon January 1, 1992.

Tobacco product sales tax. Tax rate increased from 40 to 45 cents per pack effective October 1, 1991.

Individual income tax. Capital gains and dividends tax being phased out, with tax years beginning on or after January 1, 1991. A new tax is imposed at the rate of 1.5 percent of taxable income effective for tax years beginning on or after January 1, 1991.

Corporation net income tax. Surtax reduced from 20 to 10 percent for tax years beginning on or after January 1, 1992 and prior to January 1, 1993.

DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective September 1, 1993.

Tobacco product sales tax. Tax rate increased from 19 to 24 cents per pack effective January 1, 1991.

Motor vehicle and operators' license tax. Various motor vehicle registration fees increased effective October 1, 1991.

FLORIDA

Motor fuel sales tax. Tax rate increased from 7.2 to 7.6 cents per gallon for 1992.

Tobacco product sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Various motor vehicle fee increases were effective July 1, 1991.

HAWAII

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective July 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective October 1, 1991.

IDAHO

Motor fuel sales tax. Tax rate increased from 18 to 21 cents per gallon effective April 1, 1991.

Corporation net income tax. Basis of tax revised effective January 1, 1991.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 16 to 19 cents effective January 1, 1990.

IOWA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1992.

Tobacco product sales tax. Tax rate increased from 31 to 36 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Surcharge imposed on motor vehicle titling fees effective June 1, 1991.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4.25 to 4.9 percent effective June 1, 1992.

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1991.

Corporation net income tax. Tax reduced from 4.5 to 4 percent for tax years after 1991.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of July 1, 1993, was 15 cents per gallon.

LOUISIANA

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Commercial motor vehicle inspection fees increased effective September 6, 1991.

MAINE

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective August 1, 1991.

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 17, 1991.

Tobacco product sales tax. Tax rate increased from 33 to 37 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Additional taxes imposed effective July 17, 1991.

Individual income tax. Surtax imposed effective for tax years beginning in 1991.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Commercial vehicle registration fees increased effective October 9, 1991.

MARYLAND

Motor fuel sales tax. Gasoline tax rate increased from 18.5 to 23.5 cents per gallon effective May 1, 1992.

Tobacco product sales tax. Tax rate increased from 16 to 36 cents per pack effective May 1, 1992.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective July 15, 1991. Additional fee increases were effective August 1, 1991. Operators' license fees increased effective July 15, 1991.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 21 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased from 43 to 48 cents per pack effective July 1, 1992.

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective June 1, 1992.

MISSOURI

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective April 1, 1992.

Motor vehicle and operators' license tax. Certificate of title fees increased effective July 1, 1991.

MONTANA

Tobacco product sales tax. Tax rate increased from 18 to 19.25 cents per pack effective August 15, 1992.

Individual income tax. A 2.3 percent surtax is imposed for the 1992 tax year.

Corporation net income tax. A corporation license surtax is imposed at the rate of 2.3 percent of tax liability for the 1992 tax year.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1991. In addition, some motor vehicle registration fees increased effective October 1, 1991.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of third quarter 1993 was 24.3 cents per gallon.

Individual income tax. A 2 percent depreciation surcharge is imposed for tax years beginning January 1, 1992.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991. Motor carrier fee raised from \$1 to \$3 effective at the start of the 1992 registration period.

NEVADA

General sales and gross receipts tax. Tax rate increased from 5.75 to 6.5 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate was 22.5 cents per gallon as of July 1, 1993.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective June 16, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate was reduced from 7 to 6 percent effective July 1, 1992.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate decreased for tax years beginning on or after July 31, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

NEW YORK

Tobacco product sales tax. Tax rate was 56 cents per pack as of July 1, 1993.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

Motor vehicle and operators' license tax. A 15 percent surtax imposed on motor vehicle registration fees effective August 1, 1991.

NORTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 16, 1991.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of July 1, 1993 was 22 cents per gallon.

Tobacco product sales tax. Tax rate increased from 2 to 5 cents per pack effective August 1, 1991.

Corporation net income tax. Tax rate increased and surtax imposed effective for tax years beginning after 1990.

NORTH DAKOTA

Tobacco product sales tax. Tax rate was 44 cents per pack as of July 1, 1993.

Motor fuel sales tax. Tax rate was 17 cents as July 1, 1993.

OHIO

Motor fuel sales tax. Tax rate was 22 cents per gallon as of July 1, 1993.

OREGON

Motor fuel sales tax. Tax rate was 24 cents per gallon as of July 1, 1993.

Tobacco product sales tax. Tax rate decreased from 38 to 28 cents per pack as of July 1, 1993.

Motor vehicle and operators' license tax. Automobile registration is required every two years. Motor carrier fees increased effective January 1, 1992.

PENNSYLVANIA

Tobacco product sales tax. Tax rate increased from 18 to 31 cents per pack effective August 19, 1991.

Individual income tax. Tax rate increased and surtax imposed effective July 1, 1991.

Corporation net income tax. Tax rate increased from 8.5 to 12.25 percent effective retroactively to January 1, 1991.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of July 1, 1993, was 28 cents per gallon.

Tobacco product sales tax. Tax rate on smokeless tobacco, cigars, pipes is imposed at 20 percent of the wholesale cost effective July 10, 1992.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991. The minimum tax imposed under the Business Franchise Laws has increased from \$100 to \$250 effective April 15, 1992.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of July 1, 1993, was 18 cents per gallon.

Corporation net income tax. Tax on banks changed from a flat rate to a graduated rate effective July 1, 1991.

Motor vehicle and operators' license tax. Some commercial motor vehicle fees increased effective July 1, 1991.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective April 1, 1992.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate increased from 15 to 20 cents per gallon effective October 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

Motor vehicle and operators' license tax. Motor carrier fees increased effective September 1, 1991.

Note: A tax amnesty was in effect from February 11, 1991, through March 31, 1991. The amnesty applied to general sales, motor fuel sales, and to several other taxes.

UTAH

Tobacco product sales tax. Tax rate increased was 23 cents per pack as of July 1, 1993.

Motor vehicle and operators' license tax. Certificate of title and transfer of registration fees increased effective April 29, 1991.

VERMONT

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective September 1, 1993.

Motor fuel sales tax. Tax rate reduced from 16 to 15 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 17 to 18 cents effective July 1, 1991, and from 18 to 19 cents per pack effective January 1, 1992; rate was 20 cents per pack as of July 1, 1993.

Individual income tax. A surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. A heavy truck permit fee imposed effective June 24, 1991.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 22 to 23 cents per gallon effective April 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990. Additional fees imposed effective January 1, 1992.

WISCONSIN

Motor fuel sales tax. Tax rate was 23.2 cents per gallon as of July 1, 1993. Tobacco product sales tax. Tax rate increased from 30 to 38 cents per pack effective May 1, 1992.

Corporation net income tax. Surtax imposed applicable to tax years ending after April 1, 1991. Surtax imposed at \$25 or 5.5 percent of gross tax liability (whichever is greater) starting April 1, 1992 and before April 1, 1993.

WYOMING

Motor vehicle and operators' license tax. Registration fees for commercial vehicles increased effective January 1, 1991.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased from 50 to 65 cents per pack effective July 1, 1993.

Alcoholic beverage sales tax. Tax rate increased from 6 to 8 percent of gross receipts on beer and wine effective June 1, 1992.

Motor vehicle and operators' license tax. Various motor vehicle fees increased for a 90-day period beginning May 17, 1991. In addition, the fee for a learner's permit is increased for a 90-day period beginning May 17, 1991.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Third Quarter 1993 and Prior Periods

[In million dollars]

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemploy- ment taxes deposited in the treasury	Federal unemploy- ment taxes	Railroad unemploy- ment and pension fund contri- butions
QUARTER									
1993									
3rd quarter	106,230	69,573	7,455	20,398	¹ 1,231	¹ 12	5,835	1,080	646
2nd quarter	129,756	82,855	8,882	23,555	¹ 1,128	¹ 11	10,048	2,648	629
1st quarter	96,800	66,725	7,158	17,812	¹ 1,130	¹ 11	2,253	1,039	672
1992									
4th quarter	93,926	62,581	6,701	19,458	¹ 1,174	¹ 12	2,831	670	499
3rd quarter	96,992	64,508	6,910	18,550	¹ 1,204	¹ 12	4,468	1,327	709
2nd quarter	126,008	81,183	8,701	23,139	¹ 1,133	¹ 11	8,689	2,508	644
1st quarter	97,893	67,256	7,228	18,698	¹ 1,176	¹ 12	1,908	892	723
1991									
4th quarter	90,426	60,190	6,448	18,270	¹ 1,129	¹ 11	2,540	879	509
3rd quarter	95,360	63,460	6,796	18,120	¹ 1,110	¹ 11	3,785	1,371	707
2nd quarter	111,667	72,547	7,756	20,044	¹ 1,135	¹ 11	7,060	2,485	629
1st quarter	101,995	70,987	7,550	19,088	¹ 1,068	¹ 11	1,945	659	687
1990									
4th quarter	84,328	58,507	6,270	15,591	¹ 1,098	¹ 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	¹ 1,072	¹ 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
12 MONTHS ENDING									
September 1993	426,712	281,734	30,196	81,223	4,663	46	20,967	5,437	2,446
June 1993	417,474	276,669	29,651	79,375	4,624	46	19,600	5,684	2,509
March 1993	413,726	274,997	29,470	78,959	4,629	46	18,241	5,544	2,524
December 1992	414,819	275,528	29,540	79,845	4,675	47	17,896	5,397	2,575
September 1992	411,319	273,137	29,287	78,657	4,630	46	17,605	5,606	2,585
June 1992	409,687	272,089	29,173	78,227	4,548	45	16,922	5,650	2,583
March 1992	395,346	263,453	28,228	75,582	4,550	45	15,293	5,627	2,568
December 1991	399,448	267,184	28,550	75,522	4,442	44	15,330	5,394	2,532
September 1991	393,350	265,501	28,372	72,843	4,411	42	14,295	5,329	2,557
June 1991	390,155	263,835	28,227	71,175	4,373	42	14,444	5,553	2,506
March 1991	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595

¹Allocation between retirement funds is estimated.